



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: NIAGARA MUNICIPAL WATER UTILITY

Principal Office: 1029 ROOSEVELT ROAD  
P.O. BOX 24  
NIAGARA, WI 54151

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

I DONALD NOVAK of  
(Person responsible for accounts)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

CITY ADMINISTRATOR \_\_\_\_\_  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** NIAGARA MUNICIPAL WATER UTILITY**Utility Address:** 1029 ROOSEVELT ROAD

P.O. BOX 24

NIAGARA, WI 54151

**When was utility organized?** 1/1/1917**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MR DONALD NOVAK**Title:** CITY ADMINISTRATOR**Office Address:**

1029 ROOSEVELT ROAD

P.O. BOX 24

NIAGARA, WI 54151-0024

**Telephone:** (715) 251 - 3235**Fax Number:** (715) 251 - 3122**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** SCHENCK & ASSOCIATES SC**Title:****Office Address:** SCHENCK & ASSOCIATES SC

200 S. WASHINGTON STREET

P.O. BOX 1000

GREEN BAY, WI 54305-1000

**Telephone:** (920) 435 - 4361**Fax Number:** (920) 435 - 8227**E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** SCHENCK & ASSOCIATES SC**Title:****Office Address:** SCHENCK & ASSOCIATES SC  
200 S. WASHINGTON STREET  
P.O. BOX 1000  
GREEN BAY, WI 54305-1000**Telephone:** (920) 435 - 4361**Fax Number:** (920) 435 - 8227**E-mail Address:****Date of most recent audit report:** 2/11/2000**Period covered by most recent audit:** JANUARY 1 TO DECEMBER 31, 1999

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**Names and titles of utility management including manager or superintendent:**

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**Name:** DENNIS PAYETTE**Title:** UTILITIES SUPERINTENDENT**Office Address:**1029 ROOSEVELT ROAD  
P.O. BOX 24  
NIAGARA, WI 54151-0024**Telephone:** (715) 251 - 3235**Fax Number:** (715) 251 - 3122**E-mail Address:**

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**Name of utility commission/committee:** City Council

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**Names of members of utility commission/committee:**MR DONALD NOVAK, CITY ADMINISTRATOR

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	219,080	206,334	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	211,169	170,897	<b>2</b>
Depreciation Expense (403)	28,738	26,828	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	15,249	15,256	<b>5</b>
<b>Total Operating Expenses</b>	<b>255,156</b>	<b>212,981</b>	
<b>Net Operating Income</b>	<b>(36,076)</b>	<b>(6,647)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>(36,076)</b>	<b>(6,647)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	0	0	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>0</b>	<b>0</b>	
<b>Total Income</b>	<b>(36,076)</b>	<b>(6,647)</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>(36,076)</b>	<b>(6,647)</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	785	512	<b>14</b>
Amortization of Debt Discount and Expense (428)			<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	0	87	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>785</b>	<b>599</b>	
<b>Net Income</b>	<b>(36,861)</b>	<b>(7,246)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	22,844	30,090	<b>20</b>
Balance Transferred from Income (433)	(36,861)	(7,246)	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>(14,017)</b>	<b>22,844</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
NONE		5
<b>Total (Acct. 419):</b>	0	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	219,080	0	0	0	<b>219,080</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>219,080</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>219,080</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	90,646		<b>90,646</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts			<b>0</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>90,646</b>	<b>0</b>	<b>90,646</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	1,601,648	1,600,890	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	620,228	591,375	<b>2</b>
<b>Net Utility Plant</b>	<b>981,420</b>	<b>1,009,515</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	6,290	6,290	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>6,290</b>	<b>6,290</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	52,675	65,997	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	34,090	36,770	<b>11</b>
Other Accounts Receivable (143)	0	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	0	0	<b>14</b>
Materials and Supplies (150)	12,447	12,693	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>99,212</b>	<b>115,460</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>1,086,922</b>	<b>1,131,265</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	793,974	793,974	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	(14,017)	22,844	<b>23</b>
<b>Total Proprietary Capital</b>	<b>779,957</b>	<b>816,818</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	9,620	16,354	<b>26</b>
<b>Total Long-Term Debt</b>	<b>9,620</b>	<b>16,354</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	2,021	3,785	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	15,000	15,000	<b>31</b>
Interest Accrued (237)	0	33	<b>32</b>
Other Current and Accrued Liabilities (238)	1,049		<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>18,070</b>	<b>18,818</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	279,275	279,275	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>1,086,922</b>	<b>1,131,265</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	1,601,648	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)					<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	1,601,648	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	620,228	0	0	0	<b>10</b>
<b>Total Accumulated Provision</b>	620,228	0	0	0	
<b>Net Utility Plant</b>	981,420	0	0	0	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	591,375				<b>591,375</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	28,738				<b>28,738</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	515				<b>515</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>29,253</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,253</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	400				<b>400</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>400</b>	<b>19</b>
<b>Balance End of Year</b>	<b>620,228</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>620,228</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	1.83%					<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	12,447	12,693	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>12,447</b>	<b>12,693</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE	0	0	0	1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	2
<b>Total</b>			<u>0</u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	793,974	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>793,974</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
NONE	00/00/0000	00/00/0000	0.00%	0	1
<b>Total for Account 223</b>				<u>0</u>	
<b>Other Long-Term Debt (224)</b>					
Installment contract	05/31/1997	04/30/2001	5.90%	9,620	2
<b>Total for Account 224</b>				<u>9,620</u>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	15,000	1
<b>Accruals:</b>		
Charged water department expense	15,249	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>15,249</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	15,000	6
Social Security taxes		7
PSC Remainder Assessment	249	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>15,249</b>	
<b>Balance end of year</b>	<b>15,000</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
10/30/91 G.O. Notes	0			0	2
05/25/94 Loan Payable	33		33	0	3
<b>Subtotal</b>	<b>33</b>	<b>0</b>	<b>33</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
Installment contract	0	785	785	0	4
<b>Subtotal</b>	<b>0</b>	<b>785</b>	<b>785</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>33</b>	<b>785</b>	<b>818</b>	<b>0</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	279,275	0	0	0	0	<b>279,275</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services						<b>0</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>279,275</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>279,275</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
DEFERRED SPECIAL ASSESSMENTS	6,290	2
<b>Total (Acct. 124):</b>	<b>6,290</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	34,090	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>34,090</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
NONE		12
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
<b>Payables to Municipality (233):</b>	
NONE	16
<b>Total (Acct. 233):</b>	<b>0</b>
<b>Other Deferred Credits (253):</b>	
NONE	17
<b>Total (Acct. 253):</b>	<b>0</b>

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	1,601,269	0	0	0	<b>1,601,269</b>	<b>1</b>
Materials and Supplies	12,570	0	0	0	<b>12,570</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	605,801	0	0	0	<b>605,801</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	279,275	0	0	0	<b>279,275</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>728,763</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>728,763</b>	
Net Operating Income	(36,076)	0	0	0	<b>(36,076)</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>-4.95%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-4.95%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	793,974	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	4,413	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>798,387</b>	
<b>Net Income</b>		
Net Income	(36,861)	5
<b>Percent Return on Proprietary Capital</b>	<b>-4.62%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

November 27, 2000

Mr. Donald Novak, City Administrator  
Niagara Municipal Water Utility  
1029 Roosevelt Road  
P.O. Box 24  
Niagara, WI 54151-0024

1999 Analytical Review DWCCA-4150-ELE

Dear Mr. Novak:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. If the employer's share of Social Security taxes on wages and salaries is paid by the utility, Account 408, Taxes, should be charged with the expense. If Social Security taxes are paid by the municipality, the utility's share should be charged to Account 408, Taxes, with the offsetting credit made to Account 233, Payable to Municipality. If the municipality will not require reimbursement for this expense, then the liability may be written off to Account 216. During our review, we noted Social Security taxes were not been reported in Account 408, page W-06. Please furnish an explanation. If the utility is participating in an allowable alternative deferred compensation program, please indicate that in your response, and footnote the Account 408 - Taxes schedule to that effect in the future.

2. We noted a 32% water loss reported on the water statistics schedule, Page W-10. The cause indicated is "unknown." Early next year, the PSC will begin a project to take a serious look at utilities with water losses greater than allowed by the Wisconsin Administrative Code. We will be providing benchmarks and explanatory comments that compare your utility with other utilities of your class statewide and will be soliciting information from you regarding utility procedures relating to leak detection, water logging, sales comparisons, etc., which are not readily apparent from the annual report information. The goal of this project will be to assist the utility in reducing water loss to a cost-effective level in compliance with Code requirements.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

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## FINANCIAL SECTION FOOTNOTES

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Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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cc: Mr. Dennis Payette, Utilities Superintendent

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	208,270	1
<b>Total Sales of Water</b>	<b>208,270</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	915	2
Miscellaneous Service Revenues (471)	9,195	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	700	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>10,810</b>	
<b>Total Operating Revenues</b>	<b>219,080</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	27,933	8
Pumping Expenses (620-625)	32,486	9
Water Treatment Expenses (630-635)	16,309	10
Transmission and Distribution Expenses (640-655)	55,531	11
Customer Accounts Expenses (901-904)	745	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	78,165	14
<b>Total Operation and Maintenance Expenses</b>	<b>211,169</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	28,738	15
Amortization Expense (404-407)		16
Taxes (408)	15,249	17
<b>Total Other Operating Expenses</b>	<b>43,987</b>	
<b>Total Operating Expenses</b>	<b>255,156</b>	
<b>NET OPERATING INCOME</b>	<b>(36,076)</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				<b>1</b>
Commercial	2	167	255	<b>2</b>
Industrial	1	60	90	<b>3</b>
<b>Total Unmetered Sales to General Customers (460)</b>	<b>3</b>	<b>227</b>	<b>345</b>	
Metered Sales to General Customers (461)				
Residential	718	34,815	88,025	<b>4</b>
Commercial	75	8,136	20,304	<b>5</b>
Industrial	7	36,415	30,426	<b>6</b>
<b>Total Metered Sales to General Customers (461)</b>	<b>800</b>	<b>79,366</b>	<b>138,755</b>	
Private Fire Protection Service (462)				<b>7</b>
Public Fire Protection Service (463)	1		64,336	<b>8</b>
Other Sales to Public Authorities (464)	10	1,889	4,834	<b>9</b>
Sales to Irrigation Customers (465)				<b>10</b>
Sales for Resale (466)		0	0	<b>11</b>
Interdepartmental Sales (467)				<b>12</b>
<b>Total Sales of Water</b>	<b>814</b>	<b>81,482</b>	<b>208,270</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	64,336	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>64,336</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	915	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>915</b>	
<b>Miscellaneous Service Revenues (471):</b>		
OPERATING TRANSFER FOR WATER TOWER REPAINTING PROJECT	9,195	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>9,195</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	700	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>700</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	27,272	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	661	3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>27,933</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)	15,735	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	16,286	7
Operation Supplies and Expenses (623)	465	8
Maintenance of Pumping Plant (625)		9
<b>Total Pumping Expenses</b>	<b>32,486</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	9,441	10
Chemicals (631)	5,880	11
Operation Supplies and Expenses (632)	988	12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>16,309</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	24,069	14
Operation Supplies and Expenses (641)	56	15
Maintenance of Distribution Reservoirs and Standpipes (650)	29,810	16
Maintenance of Mains (651)	997	17
Maintenance of Services (652)	374	18
Maintenance of Meters (653)	225	19
Maintenance of Hydrants (654)	0	20
Maintenance of Other Plant (655)	0	21
<b>Total Transmission and Distribution Expenses</b>	<b>55,531</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	745	22
Accounting and Collecting Labor (902)	0	23
Supplies and Expenses (903)	0	24
Uncollectible Accounts (904)	0	25
<b>Total Customer Accounts Expenses</b>	<b>745</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)	0	26
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	13,421	27
Office Supplies and Expenses (921)	3,635	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	11,346	30
Property Insurance (924)	6,222	31
Injuries and Damages (925)	0	32
Employee Pensions and Benefits (926)	42,426	33
Regulatory Commission Expenses (928)	0	34
Miscellaneous General Expenses (930)	1,115	35
Transportation Expenses (933)	0	36
Maintenance of General Plant (935)	0	37
<b>Total Administrative and General Expenses</b>	<b>78,165</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>211,169</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		15,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
<b>Net property tax equivalent</b>		<b>15,000</b>	
Social Security			3
PSC Remainder Assessment		249	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>15,249</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marinette				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.228800				3
County tax rate	mills		6.190000				4
Local tax rate	mills		10.681800				5
School tax rate	mills		15.531900				6
Voc. school tax rate	mills		1.527200				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>34.159700</b>				10
Less: state credit	mills		2.621000				11
<b>Net tax rate</b>	mills		<b>31.538700</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>10.681800</b>				14
<b>Combined School Tax Rate</b>	mills		<b>17.059100</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>27.740900</b>				17
<b>Total Tax Rate</b>	mills		<b>34.159700</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.812094</b>				19
<b>Total tax net of state credit</b>	mills		<b>31.538700</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>25.612401</b>				21
Utility Plant, Jan. 1	\$	<b>1,600,890</b>	1,600,890				22
Materials & Supplies	\$	<b>12,447</b>	12,447				23
<b>Subtotal</b>	\$	<b>1,613,337</b>	<b>1,613,337</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>1,613,337</b>	<b>1,613,337</b>				26
Assessment Ratio	dec.		0.873986				27
<b>Assessed Value</b>	\$	<b>1,410,034</b>	<b>1,410,034</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>25.612401</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>36,114</b>	<b>36,114</b>				30
Tax Equivalent per 1994 PSC Report	\$	41,975					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	15,000					32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>15,000</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	1,780		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	48,312		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	30,435		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>80,527</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	1,000		12
Structures and Improvements (321)	62,695		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	105,716		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,128		20
<b>Total Pumping Plant</b>	<b>171,539</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	22,523		23
<b>Total Water Treatment Plant</b>	<b>22,523</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			1,780	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			48,312	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)		2,940	33,375	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>2,940</b>	<b>83,467</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			1,000	12
Structures and Improvements (321)			62,695	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			105,716	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,128	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>171,539</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			22,523	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>22,523</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	246,143		26
Transmission and Distribution Mains (343)	714,555		27
Fire Mains (344)	0		28
Services (345)	126,681		29
Meters (346)	55,890	1,158	30
Hydrants (348)	87,502		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,230,771</b>	<b>1,158</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	13,495		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	73,106		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	6,112		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	2,817		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>95,530</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,600,890</b>	<b>1,158</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>1,600,890</b>	<b>1,158</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			246,143	26
Transmission and Distribution Mains (343)		(2,940)	711,615	27
Fire Mains (344)			0	28
Services (345)			126,681	29
Meters (346)	400		56,648	30
Hydrants (348)			87,502	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>400</b>	<b>(2,940)</b>	<b>1,228,589</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			13,495	35
Computer Equipment (391.1)			0	36
Transportation Equipment (392)			73,106	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			6,112	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			2,817	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>95,530</b>	
<b>Total utility plant in service directly assignable</b>	<b>400</b>	<b>0</b>	<b>1,601,648</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>400</b>	<b>0</b>	<b>1,601,648</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			10,662	10,662	1
February			8,609	8,609	2
March			9,659	9,659	3
April			9,694	9,694	4
May			11,101	11,101	5
June			10,722	10,722	6
July			10,771	10,771	7
August			11,262	11,262	8
September			10,305	10,305	9
October			9,670	9,670	10
November			9,288	9,288	11
December			9,420	9,420	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>121,163</b>	<b>121,163</b>	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				1,317	14
Other utility use explanation:					15
Parks, cemetary, watermain breaks, jet machine, city garage, reservoir repair					
Water pumped into distribution system				119,846	16
Less: Water sold				81,482	17
Losses and unaccounted for				38,364	18
Percent unaccounted for to the nearest whole percent (%)				32%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Unknown cause, see footnote					
Maximum gallons pumped by all methods in any one day during reporting year				576	21
Date of maximum: 10/31/1999					22
Cause of maximum:					23
Main break at number 2 well					
Minimum gallons pumped by all methods in any one day during reporting year				217	24
Date of minimum: 12/15/1999					25
Total KWH used for pumping for the year				222,790	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
HWY 141 NORTH	#2	202	12	518,000	Yes	<b>1</b>
SOUTH TRUMAN STREET	#3	104	16	864,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#1 BOOSTER	#2 BOOSTER	#2 WELL	<b>1</b>
Location	PUMPHOUSE	PUMPHOUSE	HWY 141 NORTH	<b>2</b>
Purpose	B	B	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	ALLIS CHAM.	ALLIS CHAM.	LAYNE BOWLER	<b>5</b>
Year Installed	1930	1930	1987	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	500	500	360	<b>8</b>
Pump Motor or Standby Engine Mfr	ALLIS CHAM.	ALLIS CHAM.	U.S. MOTORS	<b>9</b>
Year Installed	1930	1930	1949	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	40	50	40	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	#3 WELL			<b>14</b>
Location	TRUMAN STREET			<b>15</b>
Purpose	P			<b>16</b>
Destination	D			<b>17</b>
Pump Manufacturer	LAYNE BOWLER			<b>18</b>
Year Installed	1986			<b>19</b>
Type	VERTICAL TURBINE			<b>20</b>
Actual Capacity (gpm)	600			<b>21</b>
Pump Motor or Standby Engine Mfr	U.S. MOTORS			<b>22</b>
Year Installed	1986			<b>23</b>
Type	ELECTRIC			<b>24</b>
Horsepower	60			<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	TANK SYSTEM #2	TANK SYSTEM #3	GROUND LEVEL	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	<b>4</b>
Year constructed	1941	1975	1922	<b>5</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	<b>6</b>
Elevation difference in feet (See Headnote 3.)	120	264	109	<b>7</b>
Total capacity in gallons	100,000	200,000	58,643	<b>8</b>
<b>WATER TREATMENT PLANT</b>				<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)				<b>10</b>
Points of application (wellhouse, central facilities, booster station, other)				<b>11</b>
Filters, type (gravity, pressure, other, none)				<b>12</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				<b>13</b>
Is a corrosion control chemical used (yes, no)?				<b>14</b>
Is water fluoridated (yes, no)?				<b>15</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	MAIN PUMPING STATION		1
<b>RESERVOIRS, STANDPIPES</b>			2
<b>OR ELEVATED TANKS</b>			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
Year constructed	1930		5
Primary material (earthen, steel, concrete, other)	CONCRETE		6
Elevation difference in feet (See Headnote 3.)	0		7
Total capacity in gallons	160,849		8
<b>WATER TREATMENT PLANT</b>			9
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		13
Is a corrosion control chemical used (yes, no)?	Y		14
Is water fluoridated (yes, no)?	N		15

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	4,800	0	0	0	4,800	1
M	D	4.000	5,687	0	0	0	5,687	2
P	D	4.000	5	0	0	0	5	3
M	D	6.000	63,497	0	0	(735)	62,762	4
P	D	6.000	4,563	0	0	0	4,563	5
M	D	8.000	13,683	0	0	0	13,683	6
P	D	8.000	2,417	0	0	0	2,417	7
M	D	10.000	6,746	0	0	0	6,746	8
M	D	12.000	305	0	0	0	305	9
<b>Total Within Municipality</b>			<b>101,703</b>	<b>0</b>	<b>0</b>	<b>(735)</b>	<b>100,968</b>	
<b>Total Utility</b>			<b>101,703</b>	<b>0</b>	<b>0</b>	<b>(735)</b>	<b>100,968</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	479	0	0	(2)	477		1
L	0.750	211	0	0	0	211		2
M	1.000	111	0	0	0	111		3
M	1.500	6	0	0	0	6		4
M	2.000	37	0	0	0	37		5
M	4.000	1	0	0	0	1		6
M	6.000	1	0	0	0	1		7
<b>Total Utility</b>		<b>846</b>	<b>0</b>	<b>0</b>	<b>(2)</b>	<b>844</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	767	12	20	12	771	42	1
0.750	45	1	0	0	46	0	2
1.000	12	0	0	0	12	0	3
1.250	2	0	0	0	2	0	4
1.500	8	0	0	0	8	0	5
2.000	9	0	1	0	8	0	6
3.000	1	0	0	0	1	0	7
4.000	3	0	0	0	3	1	8
<b>Total:</b>	<b>847</b>	<b>13</b>	<b>21</b>	<b>12</b>	<b>851</b>	<b>43</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	701	24	3	5	0	38	771	1
0.750	16	26	0	1	0	3	46	2
1.000	1	9	0	1	0	1	12	3
1.250	0	2	0	0	0	0	2	4
1.500	0	6	1	1	0	0	8	5
2.000	0	6	0	2	0	0	8	6
3.000	0	0	1	0	0	0	1	7
4.000	0	1	1	1	0	0	3	8
<b>Total:</b>	<b>718</b>	<b>74</b>	<b>6</b>	<b>11</b>	<b>0</b>	<b>42</b>	<b>851</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	146				146	2
<b>Total Fire Hydrants</b>	<b>146</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>146</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	40
Number of distribution system valves end of year:	290
Number of distribution valves operated during year:	50

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

\$29,810 moved from a/c 625 to a/c 650 per 2000 review response dated 8/29/01  
ele

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### Property Tax Equivalent (Water) (Page W-07)

Niagara's property tax equivalent is paid at a lower rate, not at the full  
rate.

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### Water Utility Plant in Service (Page W-08)

Adjustment to reclassify supply mains to Trans & dist mains.

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### Pumping and Purchased Water Statistics (Page W-10)

The City of Niagara is aware that their water losses have exceeded PSC  
guidelines. The City also continues to analyze the water system to  
determine the origin of the leaks.

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### Water Mains (Page W-15)

The adjustment of 735 feet is to correct the report that was filed in 1998

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### Water Services (Page W-16)

The adjustment of 2 service removals is to correct the report that was filed  
in 1998.

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### Meters (Page W-17)

Meter adjustment was due to correction of property records.

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